

IN THE
INDIANA TAX COURT

NO.49T10-9309-TA-70

TOWN OF ST. JOHN, <i>et al.</i> ,)
)
Petitioners,)
)
v.)
)
STATE BOARD OF TAX)
COMMISSIONERS,)
)
Respondents.)
)

**STATE BOARD'S
FOURTEENTH MONTHLY REPORT**

This is the State Board of Tax Commissioners' fourteenth monthly report under the Court's order dated May 31, 2000, 729 N.E.2d 242, 247. The report explains the Board's activities during July 2001 to implement the Court's order . The Board's activities during July primarily involved distributing information to county and township assessors that will further their reassessment work. An outline of these activities is included as Exhibit A.

Overall Schedule

The Board's First Monthly Report contained a proposed schedule for adopting a new assessment rule consistent with the Court's order. The Board's activities during July 2001 are in accordance with that schedule, and the Board expects to maintain that schedule and meet the deadlines within it.

New Rules For Assessment

The Assessment Division began distributing binder copies of the Manual to township assessors at their association conference in Indianapolis on July 18, 2001. Board field representatives subsequently delivered copies to other assessing officials, and distribution remains in process. The Manual has been available to assessors, on the Internet, since last month.

Throughout July, the Board spent a considerable amount of time preparing proposed new personal property provisions that comport with the requirements established in the *St. John* decision for publication in the September Indiana Register. This rule will be necessary to create uniformity and equity among all property taxpayers when the 2002 reassessment of real property, under the *St. John* principles, is implemented.

Board staff continued work throughout the month on rules related to reassessment concerning equalization, mobile homes, and utilities. The Board is also working on a several other initiatives designed to monitor and assist assessing officials during reassessment.

Work with Assessors

Several of the Board's representatives attended the Township Assessors Conference on July 17 and 18, 2001. Board representatives conducted training classes on reassessment. The Chairman spoke about reassessment activities at a conference dinner. The entire Board and a number of Board staff members also

participated in a question and answer session to address the assessors' reassessment- related questions.

Also, on July 27, the Board's General Counsel attended a meeting of assessors sponsored by a predominant software provider for all of its assessing customers statewide. The agenda for the meeting primarily related to reassessment matters.

Board staff has been developing a program on the new Manual and the differences between the new 2002 Manual and the 1995 Manual to be presented at the upcoming August conference of county assessors.

Computer Software

The Board's Executive Secretary and General Counsel met with a predominant computer software provider on July 26 to discuss a variety of reassessment issues and coordinate ways to best serve our common customers --the county and township assessors.

On July 30, the Board invited a representative group of assessors to a meeting to discuss the most desirable procedures for certification of computer vendor software and county assessment computer systems. The Board is soliciting input on how the process should be handled. The Board anticipates finalizing the process and identifying the required revisions in August. The final product would then be published as a non-rule policy statement in the October Indiana Register. This document would serve to establish the Board's position on how the existing computer standards apply to the new Manual. This approach is considered to be a

practical and necessary time saving interim step while amendments to the existing computer standards are being promulgated. The Board is simultaneously undertaking formal amendment of its published rule on computer standards.

Statutory Issues

In the First Monthly Report, the State Board identified statutes with which it will be unable to comply under the timetable for promulgating a new assessment rule. During July 2001, the State Board has identified no additional provisions with which it will be unable to comply.

On July 9, the Board received a response to Broad Agency Announcement BAA 2-18, requesting proposals for the reassessment of Lake County. The Board is exploring the possibilities presented by this proposal and will continue an evaluation of its ability to meet the requirements of HEA 1902-2001 (P.L 151-2001).

Respectfully submitted,

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